I recommend that all Justices of the Peace be bonded and that they account to the Comparoller direct for all fees, fines or other receipts of their office to which the State is entitled; also, that regular audits be made of the accounts of Justices of the Peace as is the case of other officials of the State.

I advocate the passage of an Act requiring the bonds of all State officials, accountable to the State for fees, fines and other revenues, including Justices of the Peace, to be filed in the office of the State Comptroller, so that a complete record of the bonds given by all such officials will be on file at a central point. I recommend, also, that the surety for such bonds be a corporation authorized to write such bonds in this State and that the bonds bear the approval of the Attorney General as to legal sufficiency before being filed.

We have given close study and thought to the proper administration of the Reorganization Bill, and from our observation, much good is resulting from that legislation. The Comptroller, as head of the Division of Financial Review and Control, has assumed direction and supervision over the several departments assigned to that Division, and, through the co-operation of the heads of those departments, a much more effective administration is expected.

More and more it is becoming the custom of the various departments to send their accounts payable to the Comptroller's Office for payment. Payments are being made promptly and direct. We are in thorough accord with this system of State disbursements and are working toward a more centralized system, and advocate that, eventually, the payment of all accounts be made through this office. All departments, commissions, etc., where practical, are making monthly settlements with this office, thereby bringing funds into the State Treasury much more promptly than has been experienced in the past. When this system shall have been perfected, it is our belief that all funds due the State will be forthcoming in a prompt, businesslike manner.

I wish to take this opportunity to express our thorough accord with, and our advocacy of, such steps as will bring about more co-operation between the various State departments and the elimination of all unnecessary labor and expense, in an endeavor to reduce to a minimum the cost of State government. I advocate practical economy in every possible way, with the idea in mind of keeping the tax rate at the lowest possible figure, consistent with an efficient state of affairs. I am particularly in accord with that idea of the Reorganiza-